THE DAILY JOURNAL

SATURDAY, NOVEMBER 10, 1894. WASHINGTON OFFICE-1410 PENASYLVANIA AVENUE Telephone Calls. Business Office......238 | Editorial Rooms......242 TERMS OF SUBSCRIPTION. DAILY BY MAIL

bally only, three months. day only, one year WHEN FURNISHED BY AGENTS.

Daily, per week, by carrier

Reduced Rates to Clubs. Subscribe with any of our numerous agents or send subscriptions to the JOURNAL NEWSPAPER COMPANY

Daily and Sunday, per week, by carrier...... 20 cts

INDIANAPOLIS, IND. Persons sending the Journal through the mails in the United States should put on an eight-page paper a ONE-CENT postage stamp; on a twelve or sixteen-lase paper at wo-CENT postage stamp. Foreign post-age is usually double these rates.

All communications intended for publication in this paper must, in order to receive attention, be ac-

THE INDIANAPOLIS JOURNAL. Can be found at the following places: PARIS—American Exchange in Paris, 36 Boulevard de Capccines.

NEW YORK-Gilsey House and Windsor Hotel.

PHILADELPHIA-A. P. Kemble, 3735 Lancaster CHICAGO-Palmer House, Auditorium Hotel. CINCINNATI-J. R. Hawley & Co., 154 Vine street. COUISVILLE-C. T. Deering, northwest corner of

Third and Jefferson streets. ST. LOUIS-Union News Company, Union Depot. WASHINGTON, D. C .- Riggs House and Ebbitt

It is probable that on reflection Mr Cleveland will abandon his third term aspirations.

One thing that Democrats can give thanks for is that there will be no more elections in 1894.

It looks as if the presidential election of 1896 might show a solid North against a disintegrated South. If the gerrymander is to be a thing of

the past in Indiana, it should be prohibited by the Constitution, as in New In 1892 Mr. Cleveland's vote in New

York was 654,868. Tuesday, Mr. Morton's vote for Governor was 674,815nearly 20,000 greater. Knox county will be represented by a

Republican in the next Legislature for the first time in its history, and its history antedates that of the State. The political whirligig seems to have

brought about a practically solid North, while the heretofore solid South seamed and cracked in all directions.

The Pall Mall Gazette laments the defeat of Wilson, "who fought for the poor man most valiantly." The trouble was he fought for the poor man in England.

It seems probable that the proposed

amendment conferring full suffrage upon women in Kansas was defeated because the suffragists espoused the Populist cause in the campaign. Mr. Cleveland's letters and conduct

might have influenced a few thousand voters to stay at home, but if he had supported Hill he could not have saved the Democratic party. The people were

The free trade crank saw in the vote of 1893 the declaration of the people against protection, but in the avalanche of last Tuesday he sees nothing but vengeance for the failure of the Demo

The ignorance of the British press concerning American affairs is illustrated in the observation of several papers to the effect that it is not probable the country desires a return of Mc-Kinley protection.

President Cleveland, in his Thanksgiving proclamation, urges the people to pray "that in our national life we may clearer see and closer follow the paths of righteousness." Be patient Grover; the people are getting there.

The Marion Chronicle says that the glass workers in two of the factories in that city celebrated the Republican vic tory by wearing their white "plug hats" all day on Wednesday while they were blowing glass. It wasn't a cold day for them, either.

The term of Attorney-general Alonzo Greene Smith will expire in a few days, but there is time enough remaining, if properly utilized, to prepare and submit to Governor Matthews that longdelayed report which the law requires should be made.

If only the bona fide voters had been permitted to vote in Wayne township last Tuesday, the Republicans would have elected their township ticket, but the poor farm voters and the attendants at the hospital deprived the majority of local government.

No feature of the recent election will prove more important or far reaching in its results than the defeat of Tammany and the adoption of the constitutional amendments in New York. The beneficial effects of these results will be felt in favor of good government for generations to come.

The only Democrats who saved their honor in the recent election were those who voted against their party, and they deserve a great deal of credit. If the time should ever come when the Republican party shall as richly deserve punishing, it is to be hoped Republicans will be as independent and as true to

Here is a passage from Congressman Wilson's speec's at the London free trade banquet: "Our protectionists have been building defenses to keep you and other nations from competing with us in our home market. The tariff reformers ar breaking down these defenses." Read by the light of recent events this seems like a ghastly joke.

The constitution proposed by the con stitutional convention in New York was ratified by the voters on Tuesday. It abolishes coroners, prohibits the issue of passes to State officers and legislators, prohibits contract prison labor, pro vides for bipartisan election boards, pro tects the State against gorrymanders and prohibits pool-selling.

If the fusionists have carried the North Carolina Legislature, as seems probable, it will have two United | like Mr. Overstreet, be felt in the com-States Senators to elect-one to succeed Ransom, whose term expires March 4, 1395, and another to fill the vacancy | ern part of the State. This brief refer- | dier vote of the country for the Repub-

caused by the death of Senator Vance. As the Republicans are the larger part of the combination, they ought to get a Senator out of the deal.

THE NECESSITY OF CONSERVATISM.

The views of Hon. C. W. Fairbanks in yesterday's issue relative to the policy which the Republican Legislature and officials should pursue, will meet the hearty approval of the best men in both parties. No: the least of the causes of Democratic disaster in Indiana is the weariness of the people with reckless or dishonest ring rule in the State and counties. The people have become disgusted with Green Smithism in State and county-the grabbing of every dollar by tax-eaters that they could get at. The people have had enough of such inefficient and low-level legislatures as the last three. The people are out of patience with the present methods of managing the larger part of the State corrective and charitable institutions. There are two or three exceptions; but the prisons and the asylums are managed largely in the interest of Democratic spoilsmen. While the appointment of trustees should be left with the Governor, the Republican Legislature can and should pass a bill requiring that such boards shall be made up of men from both parties, selected for their personal integrity, character and business qualifications. What the public demands, and has a right to demand, is that the public charities and penal and reformatory institutions shall be administered in a way to bring the largest benefits to all, by nonpartisan boards, and anything the Legislature can do to bring this about should be done.

It has become the custom for the officials of State institutions to spend days and weeks about the Legislature lobbying members for appropriations. There should be an end of this. The officials should submit to the Legislature an itemized estimate of the amount of money required. This estimate should be carefully scrutinized and pruned by committee which is charged with the inspection of the several institutions. Those who have been observers about the Legislature must have come to the conclusion that these officials have always been intent on getting the largest sum of money possible, because they have been forced to beg for it. Those who will look through the bills of such institutions in the Auditor's office will come to the conclusion that considerable sums of money have been expended for luxurious furnishings for officials and visitors, which should cease. The partial investigation of the southern prison by the last Legislature resulted in disclosures which warrant its thorough overhauling by the Republican Legislature. There is also a tendency on the part of State educational institutions to lavish expenditure for buildings and improvements. When the State-paid officers of any of these institutions turn lobbyists the Legislature, by resolution, should order them to their duties. The amounts to which intelligent committees find to necessary to operate these institutions upon business principles should be promptly voted; but while Indiana is paying off a large State debt, the extension of buildings and the introduction of costly experiments in management should be emphatically refused by

To put the institutions of the State upon a business and economical basis to enact an apportionment law which will re-establish fair representation in the Legislature and in Congress, to simplify the ballot law and yet retain all that is good in it, to protect the people against exorbitant exactions by constructive fees, to pay no more men to do the State work than careful business men would employ for the same service-these are the subjects which will demand the attention of the next Legislature to the exclusion of all other matters. Such is the sentiment of the mass of Republicans, and such is the

expectation of the people. THE INDIANA DELEGATION.

The full Republican delegation which Indiana has elected to the Fifty-fourth National House which will meet on the first Monday in December, 1895, contains but two men who have served in that body. Not only are they new men, but only two of them are old enough to have served in the war, and those two, Steele and Leighty, are veterans. Six of the delegation-Heminway, Tracewell, Watson, Overstreet, Faris and Hanlyare forty years of age or less, while Henry, Hardy, Johnson, Dr. Hatch and Regse are about forty-five. Two of the delegation, Watson and Hanly, are about thirty years of age. It is not probable that any delegation of thirteen members containing so many young men has ever represented a State in Congress. Nor has the nomination of these young men and their election been the result of chance. The youngest men were nominated because they were esteemed as good citizens and able men, and because they had commended themselves to the people in the counties where they live. Mr. Heminway, of the First district, has achieved distinction as a lawyer. Mr. Hardy has demonstrated his positive power by carrying the Second district. In the Third district, Mr. Tracewell is regarded as a man of capacity, and the fact that he defeated Mr. Stockslager shows that he enjoys the esteem of the people. Mr. Watson already has country-wide fame as the young man who defeated Mr. Holman. He is a courageous and brilliant young man who will undoubtedly commend himself to the confidence of his constituents by zealously looking after their interests. Mr. Overstreet, in the Fifth, is one of those quiet but untiring workers whose sound judgment makes them effective. Mr. Johnson, in the Sixth, has made his mark in two houses. Mr. Henry, of this district, lawyer and business man of rare capacity, will early become a positive factor in the House. Mr. Faris, of the Eighth district, is another young lawyer, of staying qualities and sound ability. Mr. Hanly, of

the Ninth, thirty years of age, born and

reared in poverty, has shown the stuff

of which he is made by winning the

nomination over a half dozen able men

Dr. Hatch, in the Tenth, will make a

has displayed high qualifications as a

Representative in previous Congresses.

Mr. J. D. Leighty is a business man

of great force of character, who will.

mittee room. Mr. Royse is one of the

ablest lawyers of his age in the north-

useful member. Ex-Governor Steele |

ence to each member of the Republican delegation shows that it is composed of men who have the capacity to make themselves felt in the councils of the

party in Washington. Since gerrymanders have been filling Indiana delegations with men who, on all important questions of legislation, have been an annex of the South, the reputation of the State has suffered in the estimation of the progressive people of the North. Such being the case, it is within the power of these men, representing the potential forces of the State in business and enterprise, to do much to neutralize the impressions which the majority of recent delegations has given the remainder of the country and to establish Indiana in the place belonging to it, which is in the front rank of States in intelligence and enterprise, such as it held during the war for the Union.

REPUBLICAN GAINS IN LOCAL

OFFICERS. An important feature of the great Republican victory in this State is the remarkable gain in local officers. In the tidal wave that swept the country, the State and every Congress district in the State this was to have been expected, but the magnitude of the victory at large has caused the importance of local victories to be overlooked. No party in Indiana ever gained in any one election as many officials of this class, county commissioners and township trustees, as did the Republicans in the recent election. They carried many counties which they never carried before, and in quite a number of counties carried every township.

There are 1,016 townships in the State, and at present the trustees stand: Democrats, 595; Republicans, 393; Independent, 19; Prohibition, 1; People's party, 8. It is impossible as yet to say how many townships were carried by the Republicans in the late election, but it is a safe estimate to say 800. This will give the Republicans more than twice as many trustees as they have at present, and about 200 more than the Democrats now have. This is a very important gain in many ways. In the first place, township trustees are closer to the people than any other elective officers and have more to do with local administration. It is in their power to reduce the expenses of local government and to introduce reforms in administration. Quite a number of townships will now have Republican trustees for the first time in their history. Some of these have been openly robbed by their trustees, and no doubt others have been secretly. It will de volve on the new trustees to expose wrongdoing wherever it has existed and to give the people clean, honest and economical local government.

Township trustees are by virtue of their office school trustees and inspectors of elections, and have the appointment of judges of election. They are therefore an important part of the election machinery of the State. The Democrats have not lost sight of this fact. When the last election for trustees, prior to the taking effect of the Australian ballot law, was about to be held, in April, 1890, the Democratic State central committee issued and distributed throughout the State a circular in which it said:

The laws passed by the last Legislature upon the subject of school books and elections, and extending the term to four years very much increase the importance of the office of township trustee. Added to the duty and policy of the Democratic party to give to the people the best man for the of-fice of trustee, there is a party advantage to be obtained by the election of our candi dates for that office which can scarcely be

The argument of a party advantage to be gained by electing Democratic trustees evidently referred to their duties as election officers. In that election the Democrats got a large majority of the trustees, and as the new law extended the term to four years, they have controlled most of the local election machinery in the State from that time. Whether they have used their advantage to perpetrate frauds or not cannot be known, but that they have used it in many ways unfairly and dishonestly is certain. But time at last sets all things even, and now the people have smashed the Democratic machine and elected an overwhelming majority of Republican trustees. Thus the responsibility is devolved on the Republican party of establishing honest elecl tions as well as honest local government. The Democrats undoubtedly expected to gain a political advantage by making township trustees election officers and extending their term to four years, but, like many another piece of tricky legislation, the law has proved

a boomerang. Meanwhile Republicans must not forget that the election of so many local officers devolves on them a grave responsibility in connection with reform in local government, and the people will expect them to do their duty.

THE SOLDIER VOTE.

Perhaps there has never been an election in this country, certainly not in recent years, when the veterans, the "old soldiers." as the people love to call them, lined up in better shape on the side of good government than they did in the election just past. The veterans are subject to the same influences and motives as other men, but the ruling motive of their political conduct, as fixed during the war, is devotion to the flag and to good government on patriotic lines. They believe in America for Americans in the sense that they regard it as the patriotic duty of every American citizen to stand for his flag and courtry against the world, and for good government against all enemies. If there is any clannish feeling among

them it is entirely subordinate to the larger and broader sentiment indicated. Two years ago quite a considerable number of veterans voted with the Democratic party for the same reason that many other citizens did. They were misled by the specious appeals of tariff reform and the delusive prospect of better government and better times through the Democratic party. Like many others they were made to believe that a change was needed, and because they thought it was needed they voted for it. It was a matter of conscientious duty with them then just as the reversal of their opinion in the late election was. The veterans know how to be honest with themselves, and when they find they have made a mistake they are not ashamed to confess it. Above everything else they are anxious to be true to American ideas, American principles, American interests and the American flag. This was the sentiment that secured the great bulk of the sol-

lican ticket in the late election. gives reason to believe that from this time forward the soldier vote will be almost solidly Republican.

NOW FOR BETTER TIMES. The recent election showed that a very large majority of the American people believe that the Democratic party is mainly responsible for the prevailing hard times and that a Republican victory would bring an improvement. Thousands of Democrats voted the Republican ticket to punish their own party for its criminal blundering; other thousands who did not vote at all are openly rejoicing over the Republican victory, and there is reason to believe that many who voted with their party are really glad it was defeated. The result shows that all the Republicans and a great number of Democrats believed that a Republican victory would bring better times.

The Journal has no doubt this expectation will be realized. In so far as it is possible for business conditions to be affected by politics it is certain that the success of the Republicans will tend to better times through the restoration of ufidence, the liberation of capital, the stimulation of enterprise and the increased activity of the motive powers of trade. Men who want to borrow money will feel encouraged to ask, and those who have money to lend will feel more confidence in granting favors. Banks will relax somewhat the rigid methods of the last year, and their hoarded deposits will be allowed to contribute to the promotion of legitimate business. Wheels that have been idle for many months will soon he set in motion and smoke will issue from chimneys that have been strangers to it since the beginning of the Cleveland panic. There will be an end of the war on American industries, and the people will soon feel solid ground under their feet. The following from the Wabash Plain Dealer, of the 8th inst., is an indication of the drift of things:

Among the manufacturing industries in Wabash to suffer through Democratic tariff tinkering was the Wabash paper mil. At the time of the election in 1892 the mill was engaged in the manufacture of lithographing paper, an industry which the com-pany expended considerable money in preparing for. For a time the industry was carried on very successfully. But the un-settled feeling following the election of the free-trade Congress proved disastrous to the enterprise, and the coating department of the mill was shut down, and has been closed for over a year. The result of Tuesday's election was not fully known before the management of the mill determined to again begin operations in the coating department. In fact, the company's representative at Chicago, who had steadily refused orders up to that time, telegraphed to A. W. Hill, the superintendent of the mill, on Wedneslay that he had taken several orders, and that it would be necessary to make arrangements to start the coating department as soon as possible. There are no men in Wabash who understand that kind of work. and it is necessary to bring expert mer from the East, especially to work in that department. Had the Democrats succeeded n securing a majority in Congress this industry, in all probability, would not have been re-established, but the fact that there will be no more tinkering with the tariff has so far restored the confidence of the company as to encourage it to again begin

This is only a straw, but it shows which way the wind blows. The Journal predicts that the number of such straws will increase until they furnish indisputable proof of a new trade wind setting steadily and strongly in the direction of better times.

The following from the St. Louis Globe-Democrat fits other States besides Missouri:

Gerrymandering is dirty business, and i avalls nothing in such a storm as has just swept over the country. Republicans have now a chance in most of the States to kick it out of the political arena by making fair apportionments. Wherever they depar from the rule that each man's vote should be of equal value irrespective of party they abuse the confidence that has been reposed in them, and will deserve the rebuke of the people certain to follow.

It is to be hoped the newly elected Republican Legislature in this State will place itself in the front rank of honest opposition to gerrymanders by replacing the present one with an apportionment as nearly fair as can possibly be attained.

In view of the fact that two political murders occurred in Chicago on Tuesday, the Illinois Legislature, when it meets, should appoint a Lexow committee to lay bare the iniquities of the present regime in that city. The President, in naming Brig. Gen. Alex-

ander McD, McCook for major general to fill the vacancy occasioned by the retirement of Major General Howard, has recognized the merits of a most worthy officer. The energy as well as the discretion which General McCook exercised in dealing with the notorious Governor Waite when he called upon the federal authorities to help him restore the peace, intending to use the troops to attack the force of the police authorities of Denver, whom Waite had undertaken to depose, doubtless commended that officer to the President. In this vicinity hundreds of men who served under Gen. McCook in the war for the Union, and many others who have met him in this city on two recent occasions, will be gratified to learn of his promotion.

The average vote for the Democratic county ticket seems to be that for recorder, which was 17.956. Mr. Johnson's vote for auditor was 18,456, which is just 500 more. It is fair to assume that 400 of this number were secured by the personal efforts of Mr. Johnson and a few Republican friends, and that 75 were those of Republicans who are hostile to the A. P. A., who persisted in claiming that Mr. Smith is a member. The remaining 25 votes secured by Mr. Johnson from Republicans may be credited to the persistent efforts of an afternoon paper in behalf of Mr. Johnson and its opposition to Mr. Smith in connection with the good citizenship committee.

The School Board should repeal that regulation which authorizes the treasurer to hold back 20 per cent. of the year's pay of the teachers. It is an injustice for which no decent defense can be made.

SOME MORE ECHOES.

Is Mr. Cleveland to be the logical candidate for 1896?-Washington Post. It will be very largely a Republican Thanksgiving this year.-Baltimore Amer-

And maybe he won't have Congress on his hands now!-New York Evening Sun How lonely that Democratic Congressman

from Pennsylvania will feel.-Philadelphia

It is thought that the blood was quite deep enough to suit old man Waite this time.-Cincinnati Tribune. Some people know how to accept a defeat, and some don't. Oh, what a difference

the mourning!-Philadelphia North American. We detect in the returns an indication that the people are somewhat disposed toward a "change."-New York Commercial

As the Courier-Journal remarked about a year ago, there are entirely too many elections in this country .- Louisville Cour-The transit of Mercury next Saturday

cannot be any more conspicuous than was its transit zeroward upon election night. -Mr. Singerly's Paper. The author of the Wilson bill has been deprived of the opportunity of writing &

preface for his second edition. There will none.-Cincinnati Commercial Gazette. That vociferous vacuum, Voorhees, will now doubtless be relegated to a condition

of innocuous desuetude, bless the Lord! -Louisville Commercial. The verdict against the Democratic party signifies that the people have found out that bridge-burners are not to be trusted

erat.

BUBBLES IN THE AIR. The Sportsman's Hymn.

as bridge-builders .- St. Louis Globe-Demo-

Thanks be to Him who rules above, For all His blessings many; He gives to me a deadly gun, But to the birds not any. Innuendo.

He-I saw a Chinaman to-day who carried small change in his ear. Just fancy! She-Oh, that is nothing. I am acquainted with a young man whose fortune is all in his eye.

Skeletonized.

"All the same," said the unterrified Jacksonian, "the backbone of the good old Democratic party is as good as ever." "I 'low that's so," mournfully assented the weaker brother, "but they is so darn little meat left on it." Almost Correct.

"So you told your wife that you were going to a meeting of the Dante Club, eh? I really admire your nerve." "Well, I wasn't far from the truth. Just one letter out of the way-the first letter of the title is superfluous."

INDIANA OPINION.

It was a victory of the people, and will be followed by better times and general prosperity.—Union City Eagle. It was all done in spite of the gerry-

mander. We knew it would come as soon

as the people got mad enough.-Greencastle Defeated Democrats ascribe their defeat to the hard times. The people knew who made the hard times.—Terre Haute Ex-

This great tidal wave is the death blow to free trade. It will restore confidence, and the business of the country will begin to revive.-Hammond Tribune. Green Smith sent orders round over the State, directing the conduct of elections,

as if he were a dictator. Green would be a beautiful czar.—Greensburg Standard. The gerrymander must give place to a fair and honest apportionment of the State, will be considered.-New Castle Courier.

The emphasis with which the people again call upon the Republican party for help should be an admonition that the utmost of wisdom and conscience are de-manded in its attention to public affairs.— Marion Chronicle.

We congratulate the many Democrats who voted a Republican ticket for the first time. They deserve a full share of the fruits of the victory, and they will receive t in the form of a grand revival of business.-Shelby Republican. It was not within the power of the people

to undo last Tuesday all the evil accomplished by the vote in 1892, but they did all they could in that direction. In 1896 they will complete the job "with neatness and dispatch."-Bedford Mail. Fully 50 per cent. of the Democrats are

glad that the Republicans were successful

on Tuesday. They know what to expect, while on the other hand there is nothing n Democratic promises and platforms except uncertainty.-Elwood Call-Leader. One of the first duties of the Republican legislature next winter will be to so hedge about the Attorney-general's office that the school funds of the State will not be de-

pleted to the extent of \$20,000 or \$25,000 a year for his private gain.-Muncie Times. Let the law be fixed so that never again can the Attorney-general of the State, or any other office, scoop \$25,000 or \$30,000 a year in per cents and fees from the taxpayers of the State. It is legalized robbery. A Republican Legislature will correct it.

—Greenfield Republican.

Talk about your banner counties-Delaware carries it. We give not only the largest Republican majority, but the largest given by any party in the State. Allen county, that formerly gave from three to five thou, and Democratic majority is below Delaware.-Muncie Times.

A Republican House of Congress simply means that in the next two years no further inroad by free-trade theorists will be made, and the overwhelming defeat which has been administered by every Northern State reassures the business men of the country that they may safely invest in every enterprise without fear of the re-sult in 1896.—Noblesville Ledger.

It took the people of Indiana many years to see that Democracy was a curse to her interests, but when the fires in her factories were extinguished and her honest laboring men were almost begging from door to door then the eyes of her voters were opened and they began to look for the cause. They found it, and meted out just punishment at the polls last Tuesday .-

Farmland Enterprise. When it comes time for Indiana to be again districted for legislative and congressional purposes it is to be hoped that the Legislature will be made up of mer disposed to be fair to all parties. An apportionment which makes it practically im ossible for a party to secure control o the Legislature, even though it elect the State ticket by a large majority, must appear to any citizen as unfair. Such a condition ought not to exist.—Middletown

Holman's Boom-Ta-Ra. That's no lie and that's no toke. Holman's dead-his heart is broke.

They said we couldn't beat Old Bill; We beat him like New York beat Hill; That's no lie and that's no bluff, For Watson's elected sure enough.

Poor Old Bill, his head's too gray; Poor Old Bill, he's down to stay; Poor Old Bill, some winter day We hope he'll die with Boom ta-ra,

Now I lay me down to sleep.
I pray the Lord to save my sheep, For some day they'll be worth the stuff For Watson's elected sure enough.

Metamora, Ind. ABOUT PEOPLE AND THINGS.

Japan is a thickly crowded country and if the United States were as heavily populated they would have 900,000,000 to bother with at election and census times. Hugh O. Pentecost, the man of many parts, who has tried most of the creeds and professions and has been everything from a political parson to a Tombs lawyer, is now preparing to go upon the stage. King Alexander of Servia, who recently visited Berlin, is only eighteen years old and is said to look "e a modest, rather nervous German stu() in the fourth se mester. He speaks reench fluently, and German almost always correctly, though with a Servian accent. The famous Russian priest Ivan of Cron-

stadt has great repute throughout the Czar's dominions for the miracles he works and the cures he performs. His house, at certain hours of the day, is as crowded with sick and broken-hearted people as the Grotto of Lourdes. His cures are supposed to be the result of hypnotic suggestion. He usually lays hands upon the patient and rubs him with oil while repeating a text from the Bible. Singularly enough, Ivan's wife does not share his zeal. She is con-stantly haunted by a fear that they will both end their days as paupers.

Two weeks before the sickness of the Czar of Russia took a turn for the worse, Miss Strutton, his former governess, died in the Winter Palace at St. Petersburg. Miss Strutton, who was an English woman, loved Alexander Romanoff as dearly as though he had been her son. The Emperor and his two brothers attended the funeral following the hearse on foot from the pal-ace to the English cemetery, almost two miles apart. His Majesty and the two Grand Dukes had carried the coffin from the death room to the hearse. When the body was lowered into the grave, the Czar, it is said, wept like a child.

To Shakspeare's Jug. (Would you had but the wit.-Henry IV. Good morrow, wight o' wassail-make; Bestir thy rusty throat; Give 's the pottle thou didst slake When wondrous Snakspeare wrote.

Was't sack or posset—ale or wine— The master quaffed? Tut, shame! Thou canst not tell that brew divine Which helped thee on to fame.

THE TREASURER WINS

CLEAR AND CONCLUSIVE DECISION BY JUDGE REINHARD.

Tax Board Had Jurisdiction Over Union Rallway and Nothing to Indicate Fraud Proved.

Judge Reinhard, of the Appellate Bench, sitting on the Circuit Bench in the case of the Indianapolis Union Railway Company vs. Sterling R. Holt, treasurer, yesterday decided in favor of the defendant. The suit was for an injunction to restrain the treasurer from collecting taxes upon the property of the plaintiff, commonly known as the Belt road, upon the valuation of \$6,000,000, appraised by the State Board of Tax Commissioners. The plaintiff held that its property should not be assessed for more than \$2,000,000, and that the higher assessment was born of malice. It is significant, under the court's lucid and readable

opinion, that the charge of malice alone

gave the litigant standing in court. The

decision proceeds as follows: After careful consideration I am of the opinion that the board had full jurisdiction to assess the property. The statute makes no exception in favor of such a company as the plaintiff. While it is true that the railroad operated by the plaintiff is not of any considerable length and has but one station upon it, it is likewise true that the plaintiff is the owner of one railroad track and the lessee of another, and that it operates a railroad and owns rolling stock and other railroad property. It is to all intents and purposes, as well as in name a railroad company, and no sufficient reason has been shown why it is not subject to be assessed according to the provisions Section 8555 supra. My opinion is that the board had full jurisdiction and was the only proper authority to assess the plaintiff's property. It will not be necessary thereore to decide upon the question of estoppe I proceed to consider the second and only remaining question, viz.: the question of fraud in the assessments. Upon this issue the plaintiff has the burden of proof and must show to the satisfaction of the court by a fair preponderance of the evidence that the assessments were in excess of the true cash value of the property and that they were made fraudulently and designedly

Frequent objections were interposed by defendant counsel to any and all testimony tending to show an overvaluation of the property by the board. This was done upon the assumption that no fraud had been mere overvaluation, however gross, is inthe statement of plaintiff's counsel that the evidence of fraud would be supplied and that it was so closely interwoven with the evidence of overvaluation that it would be exceedingly difficult, if not impossible, to

in excess of such true value.

ant's counsel moved to strike out all testiwas taken under advisement, and I now, after due consideration, overrule the same, giving the defendant the benefit of an exception. I prefer to consider the question of valuation in connection with that of fraud, thus adopting the theory of the plaintiff that the two must go hand in hand, It does not follow, however, that any special finding is required upon the ultimate fact of the true valuation of the property, unless it is further concluded that fraud has been established, as mere excessiveness in valuation is not sufficient in itself to constitute proof of fraud. The court is only required in a special finding to find facts material to the determination of the issues and the question of valuation is not material unless it also appears that such valu-ation was made fraudulently. The plaintiff to make out its case introduced number of witnesses and large volume of documentary A large portion of this oof was designed to show the history of his corporation and the purpose for which was called into life and has its existence. It is argued, in this connection, that he property must be valued for taxation by the peculiar use to which it is and may e put; that this use is of such a character that it can only be understood by con-sidering the history of the corporation, and judges of its value. The inference is argued that such persons as those of whom the State Board of Tax Commis posed must necessarily be ignorant of the true method of appraising such property, and that the court is, therefore, in duty bound to accept the valuation placed upon the property by the officers and em-ployes of the plaintiff and other railroad companies and by witnesses who have been engaged in railroad business rather than the valuation by the board. It is insisted by plaintiff's counsel that the only correct method of valuation of this property s one based upon the contract entered into between the proprietary companies tituting this corporation and adopted by the other companies which have since come into the use of the Union Railway. According to this method of valuation, the ual income of the plaintiff is capitalzed at 6 per cent., yielding a total capital f less than \$2,000,000. I know of no rule f law, however (conceding this mode valuation to be the correct one), which ompels the plaintiff to confine its incom o an amount less than that which it may ierive under the most favorable circum stances. Certainly the act of 1885, upon which counsel rely, does not prohibit the plaintiff from charging the companies which it serves all that the services are reasonably worth, and there is an abundance of evidence to show that they are not charged the full value of such services. If the plaintiff has bound itself contract to transact business smaller prices than the usual value of such services, I cannot see how this fact can be made to benefit the plaintiff in fixing the assessment of its property. In any event, the companies constituting the cor-poration will receive the benefit of the reduction in the charges, and it is no answer to this to say that such companies must be presumed to have been individually taxed on account of these pecuniary advantages, for the evidence is conclusive that no additional taxation was placed upon the individual companies because of any benefits derived from their connection with the plaintiff company. Certainly, if a corporation keeps its income down beits normal possibilities by giving its shareholders, who are also its only patrons and supporters, the benefit of reduced charges, the property of such corporation in proportion to the voluntary reduction of such income, and the assessor would be very derelict in the performance of his duties who would measure the assessment by the criterion of such an argument. The important thing for the assessor to know is the fair cash value of the proper-ty, and this he must find in what the property would bring if put upon the market. If this were not true, any corporation might, by its own peculiar system of bookkeeping, place its own value on its property and make such an arrangement as that which the evidence discloses upon the assessor. open an avenue for escap ing just burdens of taxation ns would be made easier rather than more difficult under the law. I do not think it was obligatory upon the board to adop the method of valuation fixed by the plaintiff, but if the board actually made the valuation upon a capitalized income the plaintiff's capacity to earn, rather than upon the actual earnings derived by reason of the voluntary arrangement between the companies. The board was not bound to receive testimony from the plaintiff or to give it a special hearing, although it had a right to do so. It was its duty to consider all facts

and circumstances available in order to arrive at the true cash value of the property. This corporation is the owner of one railroad track, and the lessee for 999 years of another, together with one of the union depots in the country and other buildings and property which make the business an exceedingly valuable and desirable one. A large number of witnesses were examined on the question of value, and their testimony ranged all the way from \$1,500,000 to \$10,000,000. The board placed the value of the entire property a mething less than \$6,000,000 for the years 1891 and 1892, and less than \$5,000,000 for the year 1893. Judging from the evidence before me I am of the opinion that the prepon derance is in favor of a valuation less than that fixed by the board, and if it were necessary to make a finding upon the sub ject of value I should be forced to hole that the appraisement made by the board was somewhat excessive, especially for the years 1891 and 1892. But I do not think there is a particle of testimony tending to show that the members of this board were actuated by fraud or by any other than the most honest motives. While the high official rank occupied by the members of the board should not be considered so as to shield them from the conse any wrongful or corrupt acts of which the might be proved guilty, yet when the evi-dence from which fraud is sought to be deduced by counsel reduces itself to a mere question of values, the positions occupied by the gentlemen composing the tax boards of 1891, 1892 and 1893 cannot be entirely ignored. It is not easy to conclude that the people of a great State would choose for their Governor, Secretary of State and Auditor men so utterly void of judgment, intelligence and honesty as is here attributed to Governora Hovey. Chase and

Matthews, Secretaries Matthews and Myers and Auditor Henderson, and the Commissioners selected by the Governors named. Indeed, the law itself throws around these officials not only the presumption of honesty and good faith, but of capacity and intelligence sufficient to dis charge properly the various duties and functions belonging to the office of tax commissioners. This being so, the evidence should be clear and convincing, not only that there was an overvaluation, which might easily arise from an error of judgment, but that such overvaluation was made purposely and knowingly, or in reck-less disregard of the right of the taxpayer, so that it might truthfully be characterized as a fraudulent valuation or assessment. There is no such evidence as would warrant any conclusion of this char-

There is no tribunal in Indiana to which is given the power or authority to review the proceeding of the State Board of Tax Commissioners for the purpose of ascertaining whether or not the assesments made by them are erronous. Wisely or unwisely the people of the State of Indiana have given the State board complete and final jurisdiction over the assessment of such property as is owned by the plaintiff. The action of the board is in no case subject to review by any court whatever, and their determinations are as conclusive as those of the judgment of it would require as much evidence of to set aside the assessment of such board as it would to annul the judgment of any court. The present proceeding was not in-stituted to determine whether the board had placed too high a valuation upon the plaintiff's property. The plaintiff seeks to invoke the extraordinary remedy of an injunction to inhibit the collection of taxes on property which is alleged to have been assessed fraudulently. As said by the Supreme Court: "The State board having fixed the valuation and assessed the property, their action in this behalf is final and cannot be avoided or set aside, excep for fraud on the part of the State Board of Tax Commissioners, which would render the assessment vold. Fraud vitiates the most solemn judicial proceeding, and would likewise vitiate the proceeding of any tribunal created for the purpose of deternining the rights of parties. . . The court cannot inquire into the evidence upon which the board made its assessment and determine whether such board arrived at just valuations or not.

"The board has passed upon that question and with its adjudication the matter ends. The decision of the tax board being final the record of the board required to be kept by the law, Section 121 of the act of 1891, is conclusive."—C., C., C. & St. L. Ry. Co. vs. Backus, treasurer, 133 Indiana, 513. And as said by the same court in another case: "The court naving no power to review the proceeding, the action of the State board being final, no right of action ex-isted to set it aside, except for fraud, and, it not being attacked on that ground, no evidence was admissible; for it is a well settled rule that the courts have no power to give any relief against erroneous assessments of such boards, except they are given such power by statute, and no such power given in this State." Pittsbur Ry. Co. vs. Backus, treasurer, 133 Indiana,

Whatever may be the rulings in other States this court is bound by the decisions of our Supreme Court, and according to these there is but one ground upon which the record of the State board may be attacked, and that is fraud. While it is true that evidence of value was also true that it was admitted only as fraud has not been shown, the rule as to the consideration of evidence of value is practically the same as if fraud had not been charged. Even if fraud could be de duced from excessiveness of valuation alone, I do not think the evidence shows such gross excessiveness as must speck the conscience of any honest court or chancellor who heard it. The question of value, as already intimated, is one of opinion la. gely, and it is the common expe men that persons of the me tioned integrity and good judgment frequently differ widely as to the true value of a given article of property. This proposition is most forcibly illustrated fact that scarcely plaintiff's witnesses as to the correct value of the property in controversy. This is no reflection upon their honesty or good judgment, but it shows that other men of equal intelligence and integrity may properly entertain still operty. It was shown in evidence that 'Poor's Manual' quotes this property at ormation of this character is usually liable, being derived principally from the owners of the property themselves. This manual was before the board when the assessments were made, and unquestionably constituted one of the proper sources of in-formation upon which the board had the right to act. The members of the board were shown to be men of experience and affairs, and according to the evi f not all, of them, after their introd into office, made the valuation of railroa properties a matter of special study and investigation. They were all familiar with this property. Some of them had gone over it with a special view of gaining information concerning its value, and I am fully persuaded that each member emi very available means to arrive at a fur appraisement. If it be true that a court equity may interfere when the undisputed valuation is so grossly excessive as to shock the conscience of an honest man, such overvaluation has not been proved in the present case. Here the evidence of value is not only disputed, but as we have seen, it is a matter of serious disagreement between the plaintiff own witnesses, while the defendant's witnesses have placed it all the way from \$6,000,000 to \$10,000,000. I cannot say, therefore, that even the proof of overvaluation is so clear as to leave no room for honest controversy. It was insisted, however, in argument that the evidence disclosed express malice. vindictiveness and ill will on the part of the board. This claim is predicated largely on ident brought out by the evic that the late Governor. Hovey had at one ime manifested some indignation at the extremely low assessment placed upon this tax law was in operation. If this circumstance proved anything, the most that can said of it is that Governor Hovey keen-felt the great injustice done the State by

evidence which impresses me with anything but the exercise of the utmost good faith on the part of the members of the tax I am, therefore, of opinion that the find-ing and judgment should be for the de-fendant, and that the special finding of facts submitted by the defendant's coursel should be adopted.

a valuation of only a little more than \$1.

00,000 when he honestly believed the prop

erty to be worth nearly six times that amount. There was not a particle of testi-

mony that the board added mything be-

on account of the delinquincies of former officers. Except this incident, I have been pointed to nothing in the evidence which is seriously claimed to constitute a budge of

fraud, and nothing has been snown by the

Democracy Not National.

New York Sun (Dem.) In short, the first effect of Cleveland's dministration has been to strip the Demperatic party of even the sem olding American institutions and Amercan traditions and American pride, and to force the national flag, at home as well as abroad, into the keeping of the Repub-licans. This extraordinary transfer has peen witnessed once before. The Republicans first became the sole keepers of the national sentiment in 1861; and they held power for twenty-five years afterward.

New York Morning Advertiser.

G. Platitudinous Cleveland should remove als coat and vest, and, taking his tongue between his teeth, indite a powerful letter on the Democratic situation and the cause thereof. As a letter writer he has for some time been contributing to the gayety of nations, and he may as well keep it up.

Time for a Letter.

Conveyed His Idea. New York Mall and Express.

A very much disordered Tammany man was asked last night what he thought of the election. "Election? Election!" he said. 'This wasn't no election. It was an alaala-vanche!" New word, but it seems to convey the idea.

He Proved It, Too.

Mr. Cleveland is recorded as having said on one occasion when some one aske what he thought of the tariff that he didn't

Philadelphia Inquirer.

know a - thing about it. The result of Tuesday's election showed that he told the They're All Right.

Washington Post. Without desiring to seem too gay your Uncle Benjamin Harrison would respectfully direct attention to the Indiana re-

With Emphasis.

Philadelphia North American. The working man has announced in a mighty and unanswerable voice that he wants his dinner pall full-not empty.

Waite's Pass New York Evening Sun (Dem., Governor Walte, of Colorado, in trying -fell off and was drowned.

Gives It Un.

Washington Post. We understand Mr. Singerly concedes his defeat without reference to the official re-